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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

*New Delhi, the 23rd November 1957*

**S.R.O. 3757.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, as in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 51-Customs dated the 28th May, 1954, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder in respect of duty paid foreign Art Silk Yarn used in the manufacture of Art Silk fabrics when such fabrics are manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 267.]

**S.R.O. 3758.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excise and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Artificial Silk) Rules, 1954, the Central Government hereby makes the following rules, the same having been previously published as required by the sub-section (3) of the said section 43B, namely:—

THE CUSTOM AND EXCISE DUTIES DRAWBACK (ART SILK) RULES,  
1957

1. **Short title.**—These rules may be called the Customs and Excise Duties Drawback (Art Silk) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “the Acts” mean the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944).
- (b) “goods” means art silk fabrics of all varieties manufactured in India or the State of Pondicherry from art Silk yarn, but does not include any articles made from such fabrics.

- (c) "duty-paid material" means art silk yarn of all varieties including viscose yarn, acetate yarn and cuprammonium yarn, but excluding staple fibre yarn—
- (i) imported, on payment of customs duty, into India or the State of Pondicherry;
  - (ii) manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid.
- (d) "refund" means drawback of import duty on imported art silk yarn and rebate of Central excise duty on indigeneous art silk yarn.

**3. Goods in respect of which refund may be paid.**—Subject to the provisions of the Acts and these rules, a refund shall be allowed in respect of the duty-paid material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

**4. Rate of Refund.**—Subject to the provisions of these rules, refund shall be allowed at the following rates per each pound of goods shipped:—

- (i) art silk of yarn of below 75 deniers.—Rupee one and naye paise seventy-five.
- (ii) Art silk of yarn of 75 deniers and above but not above 100 deniers.—Rupee one and naye paise twenty-five.
- (iii) Art silk of yarn of above 100 deniers—Seventy-five naye paise.

Provided that in the case of goods manufactured from yarns of different deniers the refund shall be allowed at the rate which would be applicable to the goods if they were entirely made up of yarn of the highest of such deniers.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely that the exporter shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under section 13B of the Sea Customs Act, 1878 (8 of 1878), is being made;
- (ii) State the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Power of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 268.]

**S.R.O. 3759.**—The following draft of an amendment in the Customs Duties Drawback (Cough Syrup) Rules, 1957, published with the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 226-Customs, dated the 11th October, 1957, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 1st December, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

*Draft Amendment*

In the said rules, for rule 4, the following rule shall be substituted, namely:—

“4. *Rate of Drawback.*—Drawback on the shipment of the goods shall be admissible under these rules at the following rates for every one hundred grams of each of the imported material contained in the goods shipped, namely:—

- (a) Menthol—One rupee and forty-five naye paise.
- (b) Terpene hydrate—Twenty-six naye paise.
- (c) Balsam Tolu—Eighty-three naye paise.
- (d) Potassium antimony tartarate—Thirty-nine naye paise.
- (e) Potassium sulphoguaiacolate—Fifty-seven naye paise”.

[No. 269.]

**S.R.O. 3760.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry and in supersession of the Customs Duties Drawback (Crown Cork) Rules, 1954, published with the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 17 Customs, dated the 12th February, 1955, is published as required by sub-section (3) of that section for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 5th December, 1957.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

## DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Crown Cork) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “Act” means the Sea Customs Act, 1878 (8 of 1878);

(b) “goods” means crown corks, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;

(c) “imported materials” means chemicals, binders and preservatives, imported into India or the State of Pondicherry on payment of customs duty, and used in the manufacture of composition discs for crown corks.

3. **Goods in respect of which drawback may be allowed.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the export of the goods shall be two rupees and thirty naye paise per one hundred gross of the goods shipped.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and

(b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 272]

M. A. RANGASWAMY, Dy. Secy.